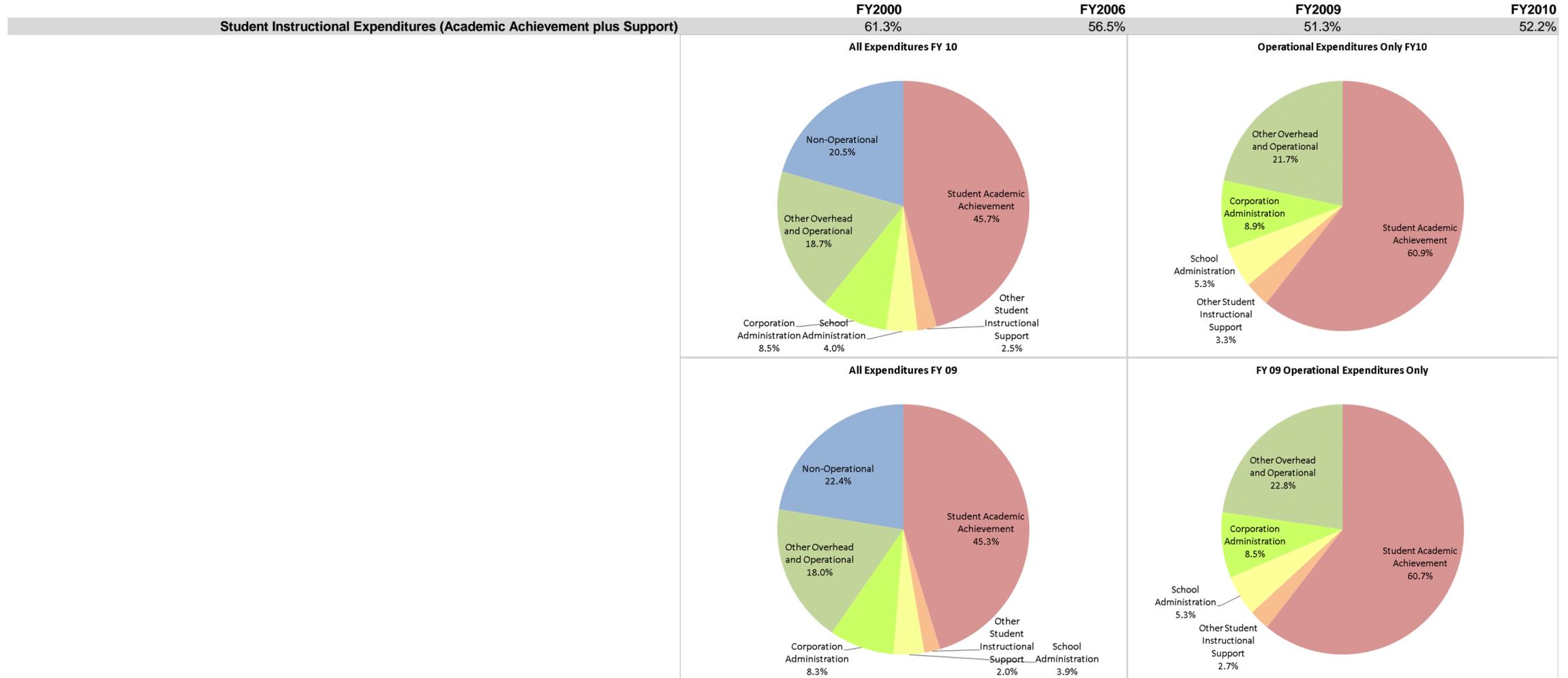


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Western School Corp (3490)

Western School Corp (3490)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$7,812,313	54.3%	\$9,236,380	50.6%	\$10,754,824	45.3%	\$11,261,666	45.7%
Student Instructional Support	\$1,008,951	7.0%	\$1,073,791	5.9%	\$1,421,164	6.0%	\$1,591,648	6.5%
Overhead and Operational	\$2,989,483	20.8%	\$4,572,964	25.1%	\$6,252,602	26.3%	\$6,715,653	27.3%
Nonoperational	\$2,568,181	17.9%	\$3,353,626	18.4%	\$5,324,599	22.4%	\$5,059,423	20.5%
Grand Total	\$14,378,929		\$18,236,761		\$23,753,189		\$24,628,391	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Western School Corp (3490)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,203,494	\$2,587,582	\$3,960,839	\$4,375,971	99%	69%	10%
	11200 Regular Programs; Middle/Junior High	\$1,110,859	\$1,187,229	\$1,840,083	\$1,858,420	67%	57%	1%
	11300 Regular Programs; High School	\$1,562,800	\$1,860,020	\$2,497,325	\$2,776,465	78%	49%	11%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$103,792	\$89,138			-14%
	11420 Vocational Education; Agriculture B	\$25,246	\$24,646	\$44,316	\$48,451	92%	97%	9%
	11450 Vocational Education; Consumer and Homemaking	\$30,147	\$58,881	\$76,535	\$95,319	216%	62%	25%
	12110 Gifted And Talented; Gifted and Talented	\$18,335	\$20,900	\$37,374	\$31,631	73%	51%	-15%
	12210 Mental Disabilities; Mild Mental Disabilities	\$142,047	\$242,421	\$374,474	\$406,718	186%	68%	9%
	12310 Physical Impairment; Orthopedic Impairment	\$361	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$3,958	\$16,360	\$21,977	\$17,919	353%	10%	-18%
	12410 Emotionally Disabilities; Emotional Disabilities; Full Time	\$168,043	\$199,427	\$290,224	\$361,299	115%	81%	24%
	12520 Culturally Different; Compensatory	\$1,735	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$172,842	\$181,143	\$289,387	\$318,780	84%	76%	10%
	12810 Special Education Preschool	\$72,543	\$46,949	\$83,669	\$70,606	-3%	50%	-16%
	12900 Other Special Programs	\$49,631	\$77,253	\$60,575	\$60	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$1,588	\$0	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$79,842	\$15,071	\$34,269	\$69,643	-13%	362%	103%
	16100 Remediation Testing	\$41,673	\$57,677	\$105,466	\$82,875	99%	44%	-21%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$53,301	\$66,626	\$202,618	\$163,432	207%	145%	-19%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$111,696	\$53,344	\$101,497	\$0	-100%	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$76,665	\$4,491	\$0	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$539	\$20	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$4,027	\$449	\$68,174	\$54,951	> 500%	> 500%	-19%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,481	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$156,739	\$126,237	\$164,644	\$171,091	9%	36%	4%
	22220 Library/Media Services; School Library	\$32,423	\$15,315	\$23,638	\$27,190	-16%	78%	15%
	22230 Library/Media Services; Audiovisual	\$13,674	\$12,112	\$12,456	\$13,515	-1%	12%	9%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$33	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$28,512	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$392,813	\$2,924	\$928		-100%	-68%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$10,835	\$6,767			-38%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Pers	\$0	\$0	\$750	\$637			-15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$160,254	\$229,319	\$345,235	\$219,156	37%	-4%	-37%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$553	\$0			-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$1,197	\$707			-41%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$539	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$320,273	\$426,176	\$0	\$0			
Student Academic Achievement Total		\$6,649,175	\$7,904,588	\$10,754,824	\$11,261,666	69%	42%	5%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$456	\$226	\$185		-60%	-18%
	21210 Guidance Services; Service Area Direction	\$14,515	\$19,839	\$24,527	\$25,289	74%	27%	3%
	21220 Guidance Services; Counseling Services	\$189,359	\$158,642	\$257,685	\$278,351	47%	75%	8%
	21320 Health Services; Medical Services	\$3,277	\$410	\$5,227	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$48,672	\$54,679	\$135,498	\$157,166	223%	187%	16%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$1,180			
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$62,195	\$149,809			141%
	24100 Office of The Principal	\$586,609	\$660,158	\$934,272	\$978,133	67%	48%	5%
	24900 Other Support Services, School Administration	\$560	\$710	\$1,535	\$1,535	174%	116%	0%
Student Instructional Support Total		\$842,992	\$894,894	\$1,421,164	\$1,591,648	89%	78%	12%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$19,194	\$24,386	\$20,366	\$21,636	13%	-11%	6%
	23150 Board of Education; Legal Services	\$3,611	\$53,062	\$29,617	\$24,989	> 500%	-53%	-16%
	23160 Board of Education; Promotion Expenses	\$3,182	\$5,008	\$4,221	\$4,216	33%	-16%	0%
	23190 Board of Education; Other Governing Body Services	\$5,600	\$6,426	\$12,171	\$4,755	-15%	-26%	-61%
	23210 Executive Administration; Office of The Superintendent	\$178,614	\$256,614	\$408,516	\$552,391	209%	115%	35%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Western School Corp (3490)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$134	\$0	\$0	\$1,259	> 500%		
	23230 Executive Administration; Staff Relations and Negotiations	\$1,829	\$153	\$272	\$3,864	111%	> 500%	> 500%
	23290 Executive Administration; Other Executive Administration Services	\$4,776	\$12,096	\$11,224	\$9,759	104%	-19%	-13%
	25120 Fiscal Services; Service Area Direction	\$34,708	\$46,406	\$69,794	\$79,027	128%	70%	13%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$4,953	\$2,454	\$2,661	\$2,175	-56%	-11%	-18%
	25150 Fiscal Services; Payroll Services	\$28,548	\$32,293	\$41,665	\$42,742	50%	32%	3%
	25160 Fiscal Services; Financial Accounting	\$16,471	\$17,926	\$23,262	\$25,826	57%	44%	11%
	25191 Other Fiscal Services; Refund of Revenue	\$10,995	\$7,149	\$7,273	\$3,077	-72%	-57%	-58%
	25192 Other Fiscal Services; Petty Cash	\$0	\$628	\$186	\$139		-78%	-25%
	25195 Other Fiscal Services; Bank Account Service Charge	\$404	\$441	\$3,184	\$5,014	> 500%	> 500%	57%
	25196 Other Fiscal Services; Cash Change	\$1,200	\$1,400	\$1,100	\$1,200	0%	-14%	9%
	25199 Other Fiscal Services; Other	\$217	\$1,624	\$2,503	\$1,642	> 500%	1%	-34%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$313,647	\$227,334			-28%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$12,442	\$0			-100%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$286,308	\$315,076			10%
	25750 Personnel Services; Health Services	\$311	\$379	\$149	\$3,063	> 500%	> 500%	> 500%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$183,273	\$298,317			63%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$8,245			
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$521,415	\$501,692			-4%
	25890 Other Technology Services	\$0	\$450	\$450	\$0		-100%	-100%
	25920 Ditch Assessments	\$77	\$0	\$192	\$811	> 500%		321%
	25950 Other Assessments	\$0	\$177	\$95	\$0		-100%	-100%
	25990 Other Support Services, Central	\$0	\$2,867	\$23,772	-\$32,890	< -500%	-1247%	-238%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,428	\$39,100	\$66,068	\$51,197	128%	31%	-23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,082,243	\$1,380,369	\$2,125,501	\$2,102,305	94%	52%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,757	\$29,765	\$16,017	\$13,084	-60%	-56%	-18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$132,421	\$306,615	\$285,460	\$294,348	122%	-4%	3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$756	\$1,348	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,082	\$415	\$1,914	\$1,384	28%	234%	-28%
	26600 Operation and Maintenance of Plant Services; Security Services	\$6,425	\$10,110	\$26,981	\$35,247	449%	249%	31%
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,145	\$89,909	\$149,406	\$169,977	208%	89%	14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$17,899	\$31,719	\$23,467		31%	-26%
	27010 Student Transportation; Service Area Direction	\$22,771	\$29,597	\$23,281	\$66,180	191%	124%	184%
	27100 Student Transportation; Vehicle Operation	\$216,864	\$330,993	\$501,462	\$502,475	132%	52%	0%
	27200 Student Transportation; Monitoring Services	\$408	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$61,795	\$200,214	\$286,058	\$252,477	309%	26%	-12%
	27400 Student Transportation; Purchase of School Buses	\$47,481	\$553,316	\$113,519	\$459,146	> 500%	-17%	304%
	27500 Student Transportation; Insurance on Buses	\$10,368	\$32,593	\$19,785	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$239,551	\$121,427	\$21,698	\$16,960	-93%	-86%	-22%
	27900 Student Transportation; Other Student Transportation Services	\$1,350	\$1,706	\$3,235	\$2,280	69%	34%	-30%
	27910 Student Transportation; Bus Driver Training	\$0	\$81	\$0	\$0		-100%	
	31100 Food Services Operations; Service Area Direction	\$0	\$4,292	\$38,624	\$46,498		> 500%	20%
	31200 Food Services Operations; Food Preparation and Dispensing	\$241,826	\$299,236	\$0	\$0	-100%	-100%	
	31400 Food Services Operations; Food Purchases	\$210,494	\$274,815	\$557,865	\$567,258	169%	106%	2%
	31900 Other Food Services	\$942	\$1,277	\$4,249	\$6,009	> 500%	370%	41%
Overhead and Operational Total		\$2,701,933	\$4,197,015	\$6,252,602	\$6,715,653	149%	60%	7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$66	\$94	\$73	\$244	270%	159%	235%
	33200 Community Recreation	\$5,000	\$9,630	\$8,983	\$8,354	67%	-13%	-7%
	33400 Athletic Coaches	\$197,321	\$300,024	\$363,011	\$370,082	88%	23%	2%
	33910 High School Band Uniforms	\$0	\$0	\$2,625	\$0			-100%
	33990 Other Community Services; Other	\$2,484	\$2,664	\$2,960	\$2,960	19%	11%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$15,463	\$50,352	\$13,371	\$34,517	123%	-31%	158%
	43000 Facilities Acquisition and Construction; Professional Services	\$59,641	\$168,259	\$6,252	\$5,089	-91%	-97%	-19%
	45100 Building Acquisition, Construction and Improvements	\$269,366	\$618,214	\$1,106,252	\$839,224	212%	36%	-24%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$94,064	\$24,474	\$50,933		-46%	108%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$58,587	\$51,246	\$93,667	\$57,453	-2%	12%	-39%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,124	\$42,685	\$4,271		-30%	-90%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$283,973	\$225,890	\$139,990	\$217,715	-23%	-4%	56%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Western School Corp (3490)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$15,165	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$138,271	\$278,225	\$276,693		100%	-1%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$448,615	\$13,930			-97%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$17,915	\$455,000			> 500%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$48,202	\$64,779	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,574,855	\$1,545,000	\$2,775,500	\$2,475,496	57%	60%	-11%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$2,552			
	54200 Common School Fund; Principal	\$12,009	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$244,911			
Nonoperational Total		\$2,526,967	\$3,289,777	\$5,324,599	\$5,059,423	100%	54%	-5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$119,062	\$94,567	\$0	\$0			
	26492 2007 Account Code - Social Security	\$632,050	\$689,730	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$16,783	\$48,349	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$628,768	\$996,390	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,772	\$3,338	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$258,427	\$118,112	\$0	\$0			
Prorated By Fund Total		\$1,657,862	\$1,950,486	\$0	\$0			